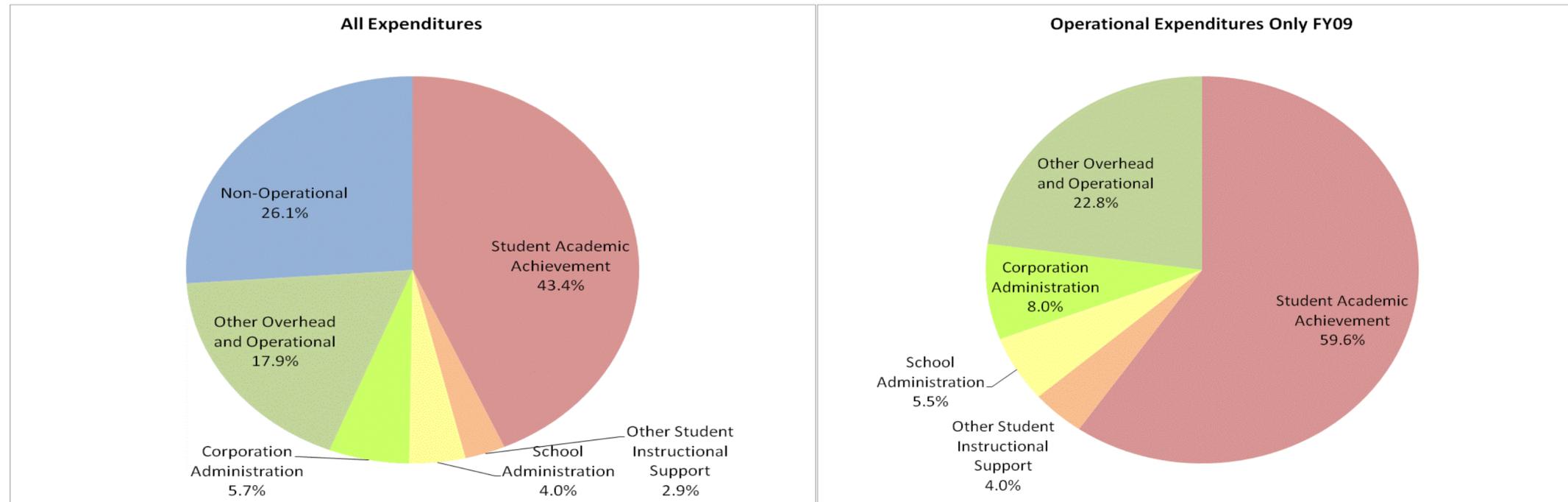


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
School Town of Highland (4720)**

School Town of Highland (4720)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$12,044,406	51.8%	\$16,422,945	53.2%	\$15,857,550	49.0%	\$15,402,363	43.4%
Student Instructional Support	\$1,829,976	7.9%	\$2,298,813	7.4%	\$2,497,651	7.7%	\$2,441,760	6.9%
Overhead and Operational	\$5,409,893	23.3%	\$7,246,128	23.5%	\$8,324,558	25.7%	\$8,403,770	23.7%
Nonoperational	\$3,979,675	17.1%	\$4,923,059	15.9%	\$5,650,977	17.5%	\$9,271,420	26.1%
<b>Grand Total</b>	<b>\$23,263,951</b>		<b>\$30,890,944</b>		<b>\$32,330,736</b>	<b>15%</b>	<b>\$35,519,313</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	59.6%	60.6%	56.8%	50.2%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
School Town of Highland (4720)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$65,182	\$71,263	\$125,902		93%	77%
	11100 Regular Programs; Elementary	\$3,455,585	\$3,674,404	\$4,853,926	\$5,909,173	71%	61%	22%
	11200 Regular Programs; Middle/Junior High	\$1,166,463	\$1,144,256	\$1,494,440	\$1,816,317	56%	59%	22%
	11300 Regular Programs; High School	\$2,934,547	\$2,871,653	\$3,658,180	\$4,447,097	52%	55%	22%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$3,514	\$46,349	\$73,519		> 500%	59%
	11520 Vocational Education; Area School Participation	\$61,900	\$0	\$59,400	\$0	-100%		-100%
	11600 1998 Account Code - Alternative Education Programs	\$0	\$0	\$16,835	\$0			-100%
	12110 Gifted And Talented; Gifted and Talented	\$20,024	\$19,454	\$7,326	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$33,388	\$42,466			27%
	12350 Physical Impairment; Homebound	\$14,537	\$3,588	\$9,899	\$22,220	53%	> 500%	124%
	12710 Equal Opportunity At Risk	\$4,956	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$0	\$18,378	\$67,648	\$53,272		190%	-21%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$11,335	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$43,499	\$23,814	\$19,240	\$31,496	-28%	32%	64%
	14200 Summer School Programs; Middle/Junior High School	\$3,700	\$6,159	\$5,914	\$5,360	45%	-13%	-9%
	14300 Summer School Programs; High School	\$35,001	\$36,051	\$45,139	\$56,142	60%	56%	24%
	16100 Remediation Testing	\$109,085	\$60,420	\$83,217	\$43,371	-60%	-28%	-48%
	16200 Preventive Remediation	\$42,981	\$5,317	\$5,000	\$11,000	-74%	107%	120%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$5,618	\$11,697			108%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$44,800	\$89,600			100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$726,012	\$929,466	\$938,451	\$0	-100%	-100%	-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$387,244	\$1,012,384			161%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$15,000	\$12,390	\$5,618	\$0	-100%	-100%	-100%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$12,207			
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$4,961	\$19,202			287%
	22110 Improvement of Instruction; Service Area Direction	\$141,213	\$135,661	\$93,533	\$182,861	29%	35%	96%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$107,000	\$42,150	\$154,766	\$107,537	1%	155%	-31%
	22130 Improvement of Instruction; Instructional Staff Training	\$16,106	\$36,291	\$39,862	\$45,162	180%	24%	13%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$10,000	\$0	\$24,394	\$34,974	250%		43%
	22220 Library/Media Services; School Library	\$229,044	\$197,333	\$279,422	\$350,419	53%	78%	25%
	22230 Library/Media Services; Audiovisual	\$22,514	\$19,980	\$22,324	\$20,562	-9%	3%	-8%
	22240 Library/Media Services; Educational Television	\$1,804	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$45,777	\$20,504	\$50,370	\$78,716	72%	284%	56%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$287,551	\$0	\$39,142	\$96,946	-66%		148%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$262,899	\$80,050			-70%
	22360 Instruction, Related Technology; Network Support	\$0	\$358,758	\$127,414	\$0		-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$42,106	\$33,419			-21%
	22400 Academic Student Assessment	\$0	\$0	\$0	\$20,250			
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$467			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$167,441	\$415,223	\$233,325	\$568,575	240%	37%	144%
	26497 2007 Account Code - Teachers Retirement Fund	\$287,765	\$590,150	\$181,526	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$17,810	\$0	\$0		-100%	
<b>Student Academic Achievement Total</b>		<b>\$9,960,840</b>	<b>\$10,707,906</b>	<b>\$13,414,939</b>	<b>\$15,402,363</b>	<b>55%</b>	<b>44%</b>	<b>15%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$777	\$0			-100%
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$30,667	\$31,490			3%
	21210 Guidance Services; Service Area Direction	\$67,096	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$333,418	\$375,263	\$543,033	\$634,178	90%	69%	17%
	21230 Guidance Services; Appraisal Services	\$0	\$0	\$550	\$25,165			> 500%
	21290 Guidance Services; Other Guidance Services	\$1,110	\$0	\$0	\$0	-100%		
	21320 Health Services; Medical Services	\$9,900	\$5,000	\$17,036	\$20,058	103%	301%	18%
	21340 Health Services; Nurse Services	\$67,709	\$104,317	\$140,567	\$177,156	162%	70%	26%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$80,000	\$114,285	\$136,451		71%	19%
	24100 Office of The Principal	\$1,015,752	\$1,033,209	\$1,276,621	\$1,417,261	40%	37%	11%
<b>Student Instructional Support Total</b>		<b>\$1,494,986</b>	<b>\$1,597,789</b>	<b>\$2,123,536</b>	<b>\$2,441,760</b>	<b>63%</b>	<b>53%</b>	<b>15%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$26,306	\$23,886	\$25,093	\$26,448	1%	11%	5%
	23150 Board of Education; Legal Services	\$28,625	\$68,814	\$51,126	\$37,333	30%	-46%	-27%
	23160 Board of Education; Promotion Expenses	\$2,160	\$2,435	\$2,714	\$3,923	82%	61%	45%
	23190 Board of Education; Other Governing Body Services	\$3,903	\$16,413	\$26,788	\$24,578	> 500%	50%	-8%
	23210 Executive Administration; Office of The Superintendent	\$284,526	\$231,178	\$304,882	\$349,860	23%	51%	15%
	23220 Executive Administration; Community Relations	\$18,068	\$1,777	\$669	\$3,370	-81%	90%	404%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
School Town of Highland (4720)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$48,750	\$0			-100%
	23290 Executive Administration; Other Executive Administration Services	\$50,702	\$29,924	\$30,163	\$22,833	-55%	-24%	-24%
	25110 Fiscal Services; Office of The Business Manager	\$41,632	\$51,409	\$75,905	\$76,938	85%	50%	1%
	25120 Fiscal Services; Service Area Direction	\$0	\$106,845	\$55,308	\$0		-100%	-100%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$26,918	\$0	\$0	\$0	-100%		
	25150 Fiscal Services; Payroll Services	\$33,736	\$0	\$0	\$0	-100%		
	25160 Fiscal Services; Financial Accounting	\$24,457	\$0	\$75,780	\$145,483	495%		92%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$275	\$3,623	\$18,887		> 500%	421%
	25193 Other Fiscal Services; Printed Forms	\$15,359	\$0	\$0	\$0	-100%		
	25199 Other Fiscal Services; Other	\$0	\$0	\$17,691	\$56,027			217%
	25300 Printing, Publishing, and Duplicating Services	\$9,498	\$17,971	\$12,878	\$18,117	91%	1%	41%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$65,346	\$129,898			99%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$14,308	\$58,998			312%
	25750 Personnel Services; Health Services	\$8,469	\$762	\$314	\$1,500	-82%	97%	377%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$504,457	\$958,682			90%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$25,499	\$49,970			96%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$36,143	\$48,802			35%
	25890 Other Technology Services	\$18,722	\$12,633	\$24,690	\$9,602	-49%	-24%	-61%
	25910 Judgments	\$0	\$0	\$50,000	\$0			-100%
	25990 Other Support Services, Central	\$4,500	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$19,215	\$63,542	\$91,852	\$115,851	> 500%	82%	26%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,311,079	\$2,593,221	\$2,637,230	\$2,413,216	4%	-7%	-8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,195	\$4,598	\$3,846	\$5,247	-73%	14%	36%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$207,562	\$143,655	\$157,986	\$160,941	-22%	12%	2%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$50	\$638	\$2,238	\$0			
	26499 2007 Account Code - Other	\$0	\$379,169	\$228,751	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,882	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$28,382	\$56,501	\$21,946		-23%	-61%
	26700 Operation and Maintenance of Plant Services; Insurance	\$105,756	\$138,783	\$139,249	\$139,104	32%	0%	0%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$16,701	\$0	\$639,639	\$1,126,750	> 500%		76%
	27010 Student Transportation; Service Area Direction	\$77,974	\$101,560	\$100,115	\$115,671	48%	14%	16%
	27100 Student Transportation; Vehicle Operation	\$280,255	\$343,610	\$380,377	\$442,004	58%	29%	16%
	27200 Student Transportation; Monitoring Services	\$6,521	\$23,677	\$46,078	\$51,188	> 500%	116%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$162,969	\$194,827	\$317,486	\$259,948	60%	33%	-18%
	27400 Student Transportation; Purchase of School Buses	\$117,212	\$152,850	\$218,760	\$232,692	99%	52%	6%
	27500 Student Transportation; Insurance on Buses	\$25,390	\$53,618	\$34,470	\$30,776	21%	-43%	-11%
	27700 Student Transportation; Contracted Transportation Services	\$31,766	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$11,892	\$27,424	\$22,537	\$24,853	109%	-9%	10%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$1,480			
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$35,101	\$77,400			121%
	31200 Food Services Operations; Food Preparation and Dispensing	\$544,223	\$661,644	\$479,442	\$337,475	-38%	-49%	-30%
	31300 Food Services Operations; Food Delivery	\$0	\$610	\$1,251	\$1,043		71%	-17%
	31400 Food Services Operations; Food Purchases	\$286,605	\$440,165	\$524,116	\$520,248	82%	18%	-1%
	31900 Other Food Services	\$34,229	\$77,771	\$124,312	\$284,694	> 500%	266%	129%
<b>Overhead and Operational Total</b>		<b>\$4,860,056</b>	<b>\$5,994,066</b>	<b>\$7,693,464</b>	<b>\$8,403,770</b>	<b>73%</b>	<b>40%</b>	<b>9%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$324	\$0			-100%
	33200 Community Recreation	\$4,233	\$4,957	\$6,654	\$7,262	72%	47%	9%
	33300 Civic Services	\$0	\$0	\$278	\$0			-100%
	33400 Athletic Coaches	\$288,681	\$345,792	\$366,108	\$391,849	36%	13%	7%
	33500 Welfare Activities Services	\$0	\$0	\$0	\$2,036			
	33930 Latch Key Kid Program	\$71,408	\$119,243	\$165,709	\$146,225	105%	23%	-12%
	33990 Other Community Services; Other	\$776	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$68,021			
	43000 Facilities Acquisition and Construction; Professional Services	\$34,502	\$5,382	\$63,304	\$121,142	251%	> 500%	91%
	45100 Building Acquisition, Construction and Improvements	\$488,841	\$419,068	\$1,003,506	\$3,455,282	> 500%	> 500%	244%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$121,819	\$243,638			100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,282	\$90,830	\$123,436		> 500%	36%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$161,000	\$444,668	\$301,252	\$559,200	247%	26%	86%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$244,423	\$0	\$0		-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$171,496	\$42,854	\$48,503	\$51,014	-70%	19%	5%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$36,060	\$31,374	\$65,331	\$25,444	-29%	-19%	-61%
	51100 Debt Services; Principal on Debt; Bonds	\$340,000	\$226,710	\$305,000	\$325,000	-4%	43%	7%
	52100 Debt Services; Interest on Debt; Bonds	\$1,780,463	\$198,788	\$143,899	\$125,838	-93%	-37%	-13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$89,328	\$233,613	\$260,625	\$470,677	427%	101%	81%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
School Town of Highland (4720)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$2,166,000	\$1,733,000	\$1,502,500		-31%	-13%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$651,000	\$1,454,000			123%
	54200 Common School Fund; Principal	\$432,632	\$224,817	\$212,288	\$184,696	-57%	-18%	-13%
	54250 Common School Fund; Interest	\$0	\$0	\$9,547	\$14,160			48%
<b>Nonoperational Total</b>		<b>\$3,899,419</b>	<b>\$4,709,970</b>	<b>\$5,548,978</b>	<b>\$9,271,420</b>	<b>138%</b>	<b>97%</b>	<b>67%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$164,630	\$211,510	\$70,112	\$0			
	26492 2007 Account Code - Social Security	\$934,448	\$951,972	\$501,692	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$43,882	\$17,022	\$65,797	\$0			
	26494 2007 Account Code - Group Insurance	\$1,816,762	\$4,845,320	\$2,522,864	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$118	\$5,379	\$814	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$88,811	\$1,850,011	\$388,539	\$0			
<b>Prorated By Fund Total</b>		<b>\$3,048,651</b>	<b>\$7,881,214</b>	<b>\$3,549,818</b>	<b>\$0</b>			